- (3) UNLAWFULLY AND FALSELY, OR WITH EVIL INTENT, AFFIX THE STAMP OF THE COMPTROLLER TO ANY WRITTEN INSTRUMENT: OR
- (4) HAVE AND WILLFULLY CONCEAL A COUNTERFEIT STAMP OF THE COMPTROLLER, IF THE PERSON KNOWS THAT IT WAS COUNTERFEIT.

## (B) PENALTY.

A PERSON WHO VIOLATES THIS SECTION IS GUILTY OF A MISDEMEANOR AND ON CONVICTION IS SUBJECT TO IMPRISONMENT FOR NOT LESS THAN 2 YEARS AND NOT EXCEEDING 10 YEARS.

(C) STATUTE OF LIMITATIONS AND IN BANC REVIEW.

A PERSON WHO VIOLATES THIS SECTION IS SUBJECT TO  $\S$  5–106(B) OF THE COURTS ARTICLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 27, § 47.

In subsection (a)(1) and (4) of this section, the defined term "counterfeit" is substituted for the former references to "counterfeit[ing]" the stamp of the Comptroller and to using, stealing, affixing, and having a "counterfeit" stamp, although use of the defined term also includes "falsely mak[ing], forg[ing], and materially alter[ing]" the stamp. Any such "falsely made", "forged", or "materially altered" stamp of the Comptroller would constitute a "counterfeit" stamp under current law. No substantive change is intended

In subsection (a)(3) of this section, the former reference to a person "corruptly" affixing the stamp of the Comptroller is deleted in light of the reference to a person "falsely" affixing the stamp of the Comptroller.

In subsection (a)(4) of this section, the former reference to a person having a counterfeit instrument in the person's "custody" is deleted as implicit in the reference to a person "hav[ing] the counterfeit instrument in the person's "possess[ion]".

In subsection (b) of this section, the reference to being "guilty of a misdemeanor" is added to state expressly that which was only implied in the former law. In this State, any crime that was not a felony at common law and has not been declared a felony by statute, is considered to be a misdemeanor. See State v. Canova, 278 Md. 483, 490 (1976); Bowser v. State, 136 Md. 342, 345 (1920); Dutton v. State, 123 Md. 373, 378 (1914); and Williams v. State, 4 Md. App. 342, 347 (1968).

In subsection (c) of this section, the reference to a violation being "subject to § 5–106(b) of the Courts Article" is substituted for the former reference to the violation subjecting the defendant to imprisonment "in the penitentiary", for clarity and consistency within this article. See General Revisor's Note to article.